

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

TABLE OF CONTENTS

	<u>Section</u>
Preface	3001
How to Use the Account Distribution Index	3010
Account Distribution Index	3020

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

PREFACE

3001

As stated previously, the purpose of this manual is to set standards for uniform hospital accounting and reporting. The Account Distribution Index serves as a reference for proper classification of expenses for supplies and services not separately charged to patients. The invoice cost of all supplies sold to patients must be recorded in the Medical Supplies Sold to Patients cost center (Account 7470). The invoice cost of all pharmacy items sold to patients must be recorded in the Drugs Sold to Patients cost center (Account 7710). All other expenses related to patient-chargeable and non-chargeable items are to be charged to the Central Services and Supplies cost center (Account 8370) or to the Pharmacy cost center (Account 8390), as appropriate.

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

HOW TO USE THE ACCOUNT DISTRIBUTION INDEX

3010

Each page of the Account Distribution Index lists various types of non-chargeable supplies and services and the cost center and natural classification to which they should be charged as expenses. In many cases, the cost center which originally receives the supply items is not the cost center to which the supply expense should be charged. For instance, although non-chargeable sutures may be received in the Central Services and Supplies cost center and charged to inventory, upon requisition they are sent to a Surgery cost center and their cost (as defined in the "Interdepartmental Transfers" section 1103 of this manual) must be transferred interdepartmentally to that using cost center. It is this using cost center which is indicated in the Account Distribution Index. All expenses related to patient-chargeable items are to be charged to the Medical Supplies Sold to Patients or Drugs Sold to Patients cost centers (Accounts 7470 and 7710).

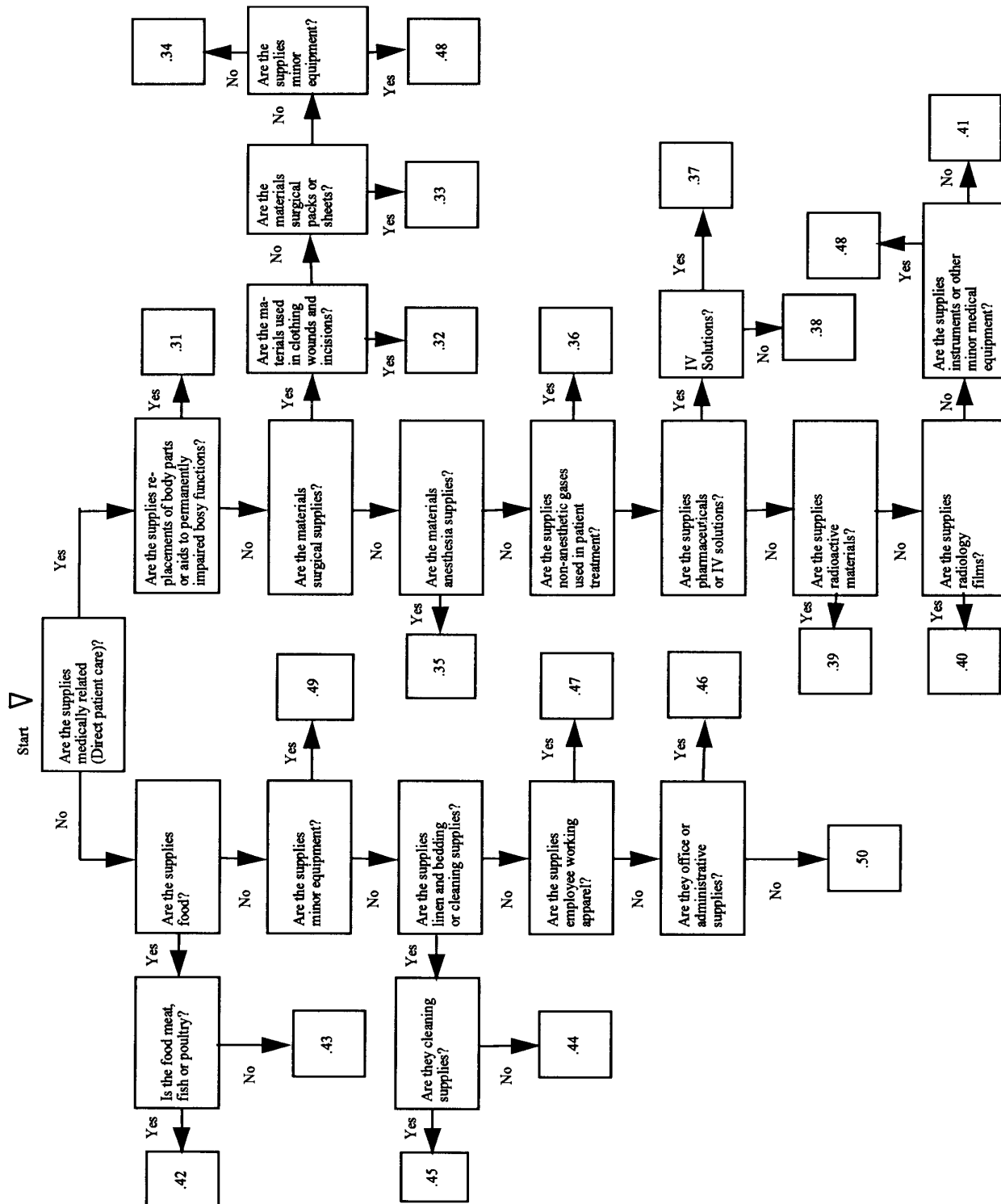
It will be noted that many of the items listed are not referenced to a single cost center, but to the "using" or "appropriate" cost center (these are indicated by the letters a through l as listed below). These are items commonly used in more than one cost center, whose cost must be recorded directly in or by interdepartmental transfer to the using cost center.

- (a) Using Cost Center
- (b) Appropriate Nursing Cost Center
- (c) Appropriate Surgery Cost Center
- (d) Appropriate Laboratory Cost Center
- (e) Appropriate Radiology Cost Center
- (f) Appropriate Educational Cost Center
- (g) Appropriate Food Services Cost Center
- (h) Appropriate Cost Center
- (i) Cost Center to which employee is assigned
- (j) Appropriate Balance Sheet Account
- (k) Appropriate Natural Classification
- (l) Appropriate Salaries and Wages Classification

The following flow chart has been provided to assist in determining the appropriate natural classification for supply expenses.

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX



Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

ACCOUNT DISTRIBUTION INDEX

3020

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Abdominal packs (disposables)	(c)		.33	Surgical Packs and Sheets
Abduction apparatus (orthopedic)	(c)		.48	Instruments & Minor Med. Equip.
Abrasive floor surfacing	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Abdominal packs (disposables)	(c)		.33	Surgical Packs and Sheets
Abduction apparatus (orthopedic)	(c)		.48	Instruments & Minor Med. Equip.
Abrasive floor surfacing	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Accounting and audit fees	Hospital Administration	8610	.24	Professional Fees - Audit
Ace bandages	(a)		.41	Other Medical Care Materials
Acetylene, dissolved	Plant Maintenance	8460	.50	Other non-Medical Supplies
Acids, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Actuarial Fees	General Accounting	8510	.22	Consulting and Management Fees
Adapters, glass, mental. syringe	(a)		.41	Other Medical Center Materials
Adenotomes	(c)		.48	Instruments & Minor Med. Equip.
Adhesive pads	(a)		.41	Other Medical Care Materials
Adhesive remover	(a)		.41	Other Medical Care Materials
Adhesive tape	(a)		.41	Other Medical Care Materials
Administrative resident stipends	Other Health Profession	8290	.09	Other Salaries and wages
	Education			
Admission forms	Admitting	8560	.46	Office and Administrative Supplies
Advertising, community education, general	Public Relations	8630	.90	Other Direct Expenses
Advertising, community health education	Community Health Education	8770	.90	Other Medical Care Materials
Advertising, employment	Personnel	8650	.89	Recruiting
Advertising, sale of assets & waste	Hospital Administration	8610	.90	Other Direct Expenses
Adverting, other	(a)		.90	Other Direct Expenses
Air cushions, invalid	(a)		.41	Other Medical Care Materials
Airways	(a)		.41	Other Medical Care Materials
Albuminometers	(d)		.49	Other minor equipment
Alcohol grain	Pharmacy	8390	.38	Pharmaceuticals
Alcohol, rubbing	(a)		.41	Other Medical Care Materials
Alcohol packets	(a)		.41	Other Medical Care Materials
Alcohol permit fees	Pharmacy	8390	.83	Licenses and Taxes
Alcohol records	Pharmacy	8390	.46	Office and Administrative Supplies
Alkalis, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Allowances to students	(f)		(k)	
Ambulance fees	Medical Transportation	7040	.69	Other - Purchased Services
	Services			
Ambulance insurance premiums	Insurance - Other	8840	.82	Insurance - Other
Ambulance licenses	Medical Transportation	7040	.83	Licenses and Taxes
	Services			

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Ambulance rental	Medical Transportation Services	7040	.76	Rental/Lease Cost - Equipment
Ambulance repairs	Medical Transportation Services	7040	.62	Repairs and Maintenance
Ammonia	Housekeeping	8440	.45	Cleaning Supplies
Analgesics	(a)		.38	Pharmaceuticals
Aspirin	(a)		.38	Pharmaceuticals
Assessments, improvement	Licenses and Taxes	8850	.83	Licenses and Taxes
Assessments, operating	Licenses and Taxes	8850	.83	Licenses and Taxes
Assessments, OSHPD	Hospital Administration	8610	.90	Other Direct Expenses
Association dues	(a)		.86	Dues and Subscriptions
Atomizers	(a)		.41	Other Medical Care Materials
Attorney's fees	Hospital Administration	8610	.23	Professional Fees - Legal
Audit fees	Hospital Administration	8610	.24	Professional Fees - Audit
Autoclave tape	Central Services & Supplies	8380	.50	Other Non-Medical Supplies
Automatic door repairs	Plant Maintenance	8460	.62	Repairs and Maintenance
Automatic telephone rentals	Communications	8470	.76	Rent/Lease Costs - Equipment
Automobile insurance premium	(a)		.82	Insurance - Other
Automobile license	(a)		.83	Licenses and Taxes
Automobile rentals	(a)		.76	Rent/Lease Costs - Equipment
Automobile repairs	Plant Maintenance	8460	.62	Repairs and Maintenance
Awards, employee	(a)		.90	Other Direct Expenses
Awards, student	(f)		.90	Other Direct Expenses
Awards, community leaders	Public Relations	8630	.90	Other Direct Expenses
Awards, volunteer service	Auxiliary Groups	8670	.90	Other Direct Expenses
Baby picture costs	Retail Operations - Expense	9550		(k)
Badges, identification, employees	Personnel	8650	.46	Office & Administrative Supplies
Badges, identification, volunteers	Auxiliary Groups	8670	.46	Office & Administrative Supplies
Bags, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Bags, paper/plastic	(a)		.50	Other Non-Medical Supplies
Bandages	(a)		.41	Other Medical Care Materials
Bands, identification	Admitting	8560	.50	Other Non-Medical Supplies
Bands, rubber	(a)	8560	.50	Other Non-Medical Supplies
Bank charges	General Accounting	8510	.90	Other Direct Expenses
Barium sulphate	(e)		.41	Other Medical Care Materials
Barometers, aneroid	(d)		.49	Other Minor Equipment
Basins, bath, emesis, face	(b)		.49	Other Minor Equipment
Baskets, drug	Pharmacy	8390	.49	Other Minor Equipment
Baskets, waste	(a)		.49	Other Minor Equipment
Baskets, specimen collection, (sputum, urine, and feces)	(d)		.49	Other Minor Equipment

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Bath caps	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Bath mats	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Bath robes	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Batteries, flashlight	(a)		.50	Other Non-Medical Supplies
Beads, infants	Nursery Acute	6530	.50	Other Non-Medical Supplies
Bed pans	(a)		.49	Other Minor Equipment
Belts, sanitary	(a)		.50	Other Non-Medical Supplies
Belts, sanitary (in postpartum pack)	Labor and Delivery	7400	.33	Surgical Packs and Sheets
Benzalkonium chloride sol. & tinct.	(a)		.41	Other Medical Care Materials
Blades, surgical	(a)		.34	Surgical Supplies - General
Blankets	Laundry and Linen	8350	.44	Linen and Bedding
Blood, for patients	Blood Bank	7540	.41	Other Medical Care Materials
Blood, for employees	(i)		.19	Other (Non-Payroll Related)
Blood derivatives	Blood Bank	7540	.41	Other Medical Care Materials
Blood type tests, purchased	Laboratory-Clinical Services	7500	.61	Purchased Services - Medical
Blow bottles	(a)		.41	Other Medical Care Materials
Board Member Expenses	Governing Board Expenses	8620		(k)
Bond, underwriting & issuance cost	(j)			
Bond discount amortization	Interest - Other	8870	.84	Other Unassigned Costs
Bonding insurance premiums, employees	(i)		.82	Insurance - Other
Bond Interest expense	Interest - Other	8870	.84	Other Unassigned Costs
Bookkeeping forms	General Accounting	8510	.46	Office and Administrative Supplies
Books, medical	Medical Library	8690	.50	Other Non-Medical Supplies
Books, text	(f)		.50	Other Non-Medical Supplies
Borax	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Bottles, drug	Pharmacy	8390	.50	Other Non-Medical Supplies
Bottles, formula	(g)		.50	Other Non-Medical Supplies
Bottle, reagent	(d)		.50	Other non-Medical Supplies
Bottles , specimen	(d)		.50	Other non-Medical Supplies
Breast pumps, hand	Obstetrics Acute	6380	.41	Other Medical Care Materials
Brooms	Housekeeping	8440	.50	Other Non-Medical Supplies
Brushes	(a)		.50	Other Non-Medical Supplies
Buckets, scrub	Housekeeping	8440	.50	Other Non-Medical Supplies
Building repairs by outside concerns	Plant Maintenance	8460	.62	Repairs and Maintenance
Building repairs, etc., external surfaces	Plant Maintenance	8460	.62	Repairs and Maintenance
Building repairs, etc., foundation	Plant Maintenance	8460	.62	Repairs and Maintenance
Building repairs, etc., internal surfaces	Plant Maintenance	8460	.62	Repairs and Maintenance
Building repairs, etc., floors	Plant Maintenance	8460	.62	Repairs and Maintenance
Bulbs, electric light	Plant Maintenance	8460	.50	Other Non-Medical Supplies

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Burners, Bunsen	(d)		.50	Other Non-Medical Supplies
Burrs, surgical	(c)		.48	Inst. & Minor Medical Equipment
Business interruption insurance	Insurance - Other	8840	.82	Insurance - Other
Business machine rentals	(a)		.76	Rental/Lease Costs - Equipment
Business office forms	Patient Accounting	8530	.50	Other Non-Medical Supplies
Buttons	Laundry and Linen	8350	.50	Other Non-Medical Supplies
C.A.S.H.	Hospital Administration	8610	.69	Other Purchased Services
Cable television fees	(a)		.85	Telephone/Telegraph
Cadavers	(f)		.50	Other Non-Medical Supplies
Candy striper expenses	Auxiliary Groups	8670		(k)
Canes	(a)		.41	Other Medical Care Materials
Cannulas	(a)		.41	Other Medical Care Materials
Caps, ice (bags)	(b)		.41	Other Medical Care Materials
Caps, operating room	Laundry and Linen	8350	.47	Employee Wearing Apparel
Capsules	Pharmacy	8390	.41	Other Medical Care Material
Care, employee special occasions (discount)	Policy Discounts	5970		N/A
Carpenter tools	Plant Maintenance	8460	.49	Other Minor Equipment
Carpeting and rugs, cleaning	Housekeeping	8440	.69	Other Purchased Services
Carpeting and rugs, (depreciation)	(a)		.72	Depreciation & Amortization - Buildings
Cartage, drayage, and freight				
(1) supplies				
(2) equipment	Same account to which item purchased is charged		.90	Other Direct Expenses
Cash shortages, overages	Credit and Collection	8550	.90	Other Direct Expenses
Casters	(a)		.50	Other Non-Medical Supplies
Cases, pillow	Laundry and Linen	8350	.44	Linen and Bedding
Catalogues, nursing school	(f)		.46	Office and Administrative Supplies
Catheter boxes, trays	(a)		.41	Other Medical Care Materials
Catheters, metal, rubber, etc.	(a)		.41	Other Medical Care Materials
Cellular phone fees	(a)		.85	Telephone/Telegraph
Chart envelopes	Medical Records	8700	.46	Office and Administrative Supplies
Chart, patient	Medical Records	8700	.46	Office and Administrative Supplies
Checkbooks and voucher checks	General Accounting	8510	.46	Office and Administrative Supplies
Chemicals, pharmaceutical	Pharmacy	8390	.38	Pharmaceuticals
Chemicals, reagent	(d)		.50	Other Non-Medical Supplies
Chinaware	(g)		.49	Other Minor Equipment
Chisels, bone	(c)		.48	Instruments and Minor Medical Equipment
Chloroform	Anesthesiology	7450	.35	Anesthetic Materials
Clamps, surgical	(c)		.48	Instruments and Minor Medical Equipment

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Clamps, burette, rubber tubing	(d)		.50	Other Non-Medical Supplies
Class pins	(f)		.46	Office and Administrative Supplies
Cleaning compounds	Housekeeping	8440	.45	Cleaning Supplies
Cleavers, chopping	(g)		.49	Other Minor Equipment
Clocks, household	(a)		.49	Other Minor Equipment
Clocks, interval timer	(a)		.49	Other Minor Equipment
Clothes racks	(a)		.49	Other Minor Equipment
Clothing, patient	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Clothing, staff	(a)		.47	Employee Wearing Apparel
Cloths, face	Laundry and Linen	8350	.44	Linen and Bedding
Cloths, table	(g)		.50	Other Non-Medical Supplies
Coal and coke	Plant Operation	8450	.80	Utilities - Other
Cocaine	(c)		.38	Pharmaceuticals
Colanders	(g)		.49	Other Minor Equipment
Collection fees	Credit and Collection	8550	.65	Collection Agencies
Collectors, pediatric sputum, urine, feces	(a)		.49	Other Minor Equipment
Commencement invitations	(f)		.46	Office and Administrative Supplies
Compensation, physician				
(1) Payroll	(a)		.07	Salaries and Wages - Physicians
(2) Non-Payroll	(a)		.20	Professional Fees - Med. - Physician
Compensation, student	(f)		.09	Other Salaries and Wages
Compound tincture benzoin	(a)		.41	Other Medical Care Materials
Connectors, glass, etc.	(a)		.41	Other Medical Care Materials
Consultant fees				
(1) from non-related organization	(a)		.22	Consulting and Management Fees
(2) from related organization	(a)		.64	Management Services
Containers, false teeth	(a)		.50	Other Non-Medical Supplies
Containers, needle	(a)		.41	Other Medical Care Materials
Contrast medium (dye)	Radiology - Diagnostic	7630	.41	Other Medical Care Materials
Controlled substances	Pharmacy	8390	.38	Pharmaceuticals
Controls, sterilizer	(a)		.50	Other Non-Medical Supplies
Cotton, absorbent	(a)		.41	Other Medical Care Materials
Cottonseed oil	(a)		.41	Other Medical Care Materials
Covers, tray or table (Patients')	(g)		.50	Other Non-Medical Supplies
Cross match fees (see Laboratory Procedures)				
Crutches	(a)		.41	Other Medical Care Materials
Cuffs, blood pressure	(a)		.49	Other Minor Equipment
Cups, china	(g)		.49	Other Minor Equipment
Cups, paper, beverage	(g)		.50	Other Non-Medical Supplies
Cups, sputum, paper	(b)		.41	Other Medical Care Materials

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Curtains & draperies, window cleaning	Housekeeping	8440	.69	Other Purchased Services
Curtains & draperies, cubicle, initial	Housekeeping	8440	.49	Other Minor Equipment
Cushions, air, invalid	(a)		.41	Other Medical Care Materials
Cutters, paper	(a)		.49	Other Minor Equipment
Cyclopropane	Anesthesiology	7450	.35	Anesthetic Materials
Data processing fees, patient accounting	Patient Accounting	8530	.69	Other Purchased Services
Data processing fees, patient discharge info.	Medical Records	8700	.69	Other Purchased Services
Data processing fees, general accounting	General Accounting	8510	.69	Other Purchased Services
Depreciation, major movable equipment	(a)		.74	Depreciation & Amortization-Equip.
Depreciation, fixed equipment	Depreciation & Amortization Fixed equipment	8813	.74	Depreciation & Amortization-Equip.
Depreciation, minor equipment	(a)		.74	Depreciation & Amortization-Equip.
			.49	Other Minor Equipment
Depressors, tongue	(a)		.41	Other Medical Care Materials
Detective service	Hospital Administration	8610	.69	Other Purchased Services
Detergents (laundry)	Laundry and Linen	8350	.45	Cleaning Supplies
Developers and hypo solutions	(a)		.50	Other Non-Medical Supplies
Dextrose	(a)		.37	IV Solutions
Diapers	(b)		.50	Other Non-Medical Supplies
Dinnerware	(g)		.49	Other Minor Equipment
Diplomas, nursing school	School of Nursing	8220	.46	Office and Administrative Supplies
Dishes, evaporating, Petri	(d)		.49	Other Minor Equipment
Dishes, table	(g)		.49	Other Minor Equipment
Dishpans	(g)		.49	Other Minor Equipment
Disinfectants	Housekeeping	8440	.50	Other Non-Medical Supplies
Disinfectants, surgical	(c)		.34	Surgical Supplies - General
Dissectors	(d)		.49	Other Minor Equipment
Doilies, tray, paper	(g)		.50	Other Non-Medical Supplies
Douche pans	(b)		.49	Other Minor Equipment
Draperies and curtains (see Curtains)				
Drayage, (see Cartage)				
Dressing tray	(a)		.49	Other Minor Equipment
Dressings	(a)		.41	Other Medical Care Materials
Drills, bone	(c)		.48	Instruments & Minor Med. Equip.
Drinking cups (see Cups)				

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Droppers, medicine	(a)		.41	Other Medical Care Materials
Dues, association	(h)		.86	Dues and Subscriptions
Dues, professional organizations	(h)		.86	Dues and Subscriptions
Dyes, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Earthquake insurance	Insurance - Other	8840	.82	Insurance - Other
Education supplies, students	(f)		.50	Other Non-Medical Supplies
Education supplies, inservice - Nursing	Inservice Education - Nursing	8740	.50	Other Non-Medical Supplies
Education supplies, inservice - Other	(a)		.50	Other Non-Medical Supplies
Electric light bulbs	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Electricity	Plant Operations	8450	.77	Utilities - Electricity
Elevator inspection fees	Plant Operations	8450	.90	Other Direct Expenses
Elevator liability insurance	Plant Operations	8450	.82	Insurance - Other
Elevator repairs	Plant Maintenance	8460	.62	Repairs and Maintenance
Elevators, bone, dura, rib, etc.	(c)		.48	Instruments & Minor Med. Equip.
Employee benefits, F.I.C.A.	(i)		.10	FICA
Employee benefits, unemployment insurance	(i)		.11	SUI and FUI
Employee benefits, parking	(i)		.19	Other (Non-Payroll Related)
Employee benefits, meals	(i)		.19	Other (Non-Payroll Related)
Employee benefits, health & dental insurance			.13	Group Health Insurance
Employee benefits, life insurance	(i)		.14	Group Life Insurance
Employee benefits, tuition	(i)		.19	Other (Non-Payroll Related)
Employee benefits, recreational and cultural activities	Employee Benefits (non-payroll)	8880	.19	Other (Non-Payroll Related)
Employee benefits, licenses	(i)		.19	Other (Non-Payroll Related)
Employee benefits, hospital health care services (free/discounted)	Policy Discounts	5970		N/A
Employee benefits, pension	(i)		.15	Pension and Retirement
Employee benefits, housing allowance	(i)		.19	Other (Non-Payroll Related)
Employee uniforms, hospital owned	Laundry and Linen	8350	.47	Employee Wearing Apparel
Enema, disposable	(a)		.41	Other Medical Care Materials
Entertainment, employee	(i)		.90	Other Direct Expenses
Envelopes, films, x-ray	(e)		.50	Other Non-Medical Supplies
Envelopes, paper, other	(a)		.46	Office and Administrative Supplies
Epsom salts	(a)		.41	Other Medical Care Materials
Equipment repair by outside concerns	(h)		.62	Repairs and Maintenance
Ether	Anesthesiology	7450	.35	Anesthetic Materials
Ether masks	Anesthesiology	7450	.41	Other Medical Care Materials

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Express charges (<u>see</u> Cartage)				
Face cloths	Laundry and Linen	8350	.44	Linen and Bedding
Face masks	(a)		.41	Other Medical Care Materials
Fees, medical - Physicians	(h)		.20	Professional Fees - Med - Physician
Feed, medical - Therapist & Others			.21	Professional Fees - Med - Therapists & Others
Fees, nonmedical (<u>see</u> specific category)				
Fidelity bond premiums	(i)		.82	Insurance - Other
Film hangers	(e)		.49	Other Minor Equipment
Films	(e)		.40	Radiology Films
Fire insurance premiums	Insurance - Other	8840	.82	Insurance - Other
Flashlights and batteries	(a)		.50	Other Non-Medical Supplies
Flasks, general	(a)		.50	Other Non-Medical Supplies
Flowers, decorative	Housekeeping	8440	.90	Other Direct Expenses
Flowers, employee special occasion	(i)		.90	Other Direct Expenses
Flowers, purchased for resale	Retail Operations - Expense	9550	.90	Other Direct Expenses
Flower pots and planters				
(1) Inside hospital	Housekeeping	8440	.50	Other Non-Medical Supplies
(2) Outside hospital	Grounds	8410	.50	Other Non-Medical Supplies
Food, meat, fish & poultry	(g)		.42	Food - Meats, Fish & Poultry
Food, other	(g)		.43	Food - Other
Forceps, surgical	(c)		.48	Instruments & Minor Med. Equip.
Forks, kitchen	(g)		.49	Other Minor Equipment
Formulas, infant	(g)		.43	Food - Other
Forms, medical record, medical history, etc.	Medical Records	8700	.46	Office and Administrative Supplies
Freight charges (<u>see</u> Cartage)				
Freon gas - surgical	(c)		.36	Oxygen and Other Medical Gases
Fuel, gas	Plant Operation	8450	.78	Utilities - Gas
Fund raising expenses	Public Relations	8630		(k)
Funnels	(a)		.50	Other Medical Care Supplies
Gags, mouth	(a)		.50	Other Medical Care Supplies
Garbage cans	Housekeeping	8440	.49	Other Minor Equipment
Gas (fuel)	Plant Operation	8450	.78	Utilities - Gas
Gasoline	(a)		.50	Other Non-Medical Supplies
Gauze	(a)		.41	Other Medical Care Materials
Germicides, cleaning	Housekeeping	8440	.45	Cleaning Supplies
Gift shop expense	Retail Operations - Expense	9550		(k)
Gifts for services	Hospital Administration	8610	.90	Other Direct Expenses
Glass, window	Plant Maintenance	8460	.50	Other Non-Medical Supplies

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Glassware, kitchen, dining room	(g)		.50	Other Non-Medical Supplies
Glassware, laboratory	(d)		.50	Other Non-Medical Supplies
Gloves, disposable	(a)		.50	Other Non-Medical Supplies
Gloves, reusable	(a)		.50	Other Non-Medical Supplies
Glucose, I.V.	Pharmacy	8390	.37	I.V. Solutions
Glue, furniture, etc.	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Glycerin	Pharmacy	8390	.38	Pharmaceuticals
Goggles, colored	(e)		.50	Other Non-Medical Supplies
Gouges, bone mastoid	(c)		.48	Instruments & Minor Med. Equip.
Gowns, employee	Laundry and Linen	8350	.47	Employee Wearing Apparel
Gowns, patient's	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Graduates, glass	(d)		.50	Other Non-Medical Supplies
Grass seed	Grounds	8410	.50	Other Non-Medical Supplies
Graters, food	(g)		.49	Other Minor Equipment
Greases, lubricating	(a)		.50	Other Non-Medical Supplies
Guard service fees	Security	8420	.69	Other Purchased Services
Hammers, percussion reflex	(a)		.48	Instruments & Minor Med. Equip.
Handles, surgical knife	(c)		.48	Instruments & Minor Med. Equip.
Hangers, coat	Housekeeping	8440	.50	Other Non-Medical Supplies
Hangers, film	(e)		.49	Other Minor Equipment
Head mirrors and bands	(a)		.48	Instruments & Minor Med. Equip.
Heaters	(a)		.49	Other Minor Equipment
Hemostats	(a)		.48	Instruments & Minor Med. Equip.
Hemovac	Major Movable Equipment	1241		
Holders, napkin	(g)		.50	Other Non-Medical Supplies
Holders, needle	(a)		.48	Instruments & Minor Med. Equip.
Holders, sputum cup	(b)		.50	Other Non-Medical Supplies
Holders, test tube	(d)		.50	Other Non-Medical Supplies
Hot packs, apparatus	Central Services & Supplies	8380	.48	Instruments & Minor Med. Equip.
Hot water bottles	(a)		.48	Instruments & Minor Med. Equip.
Hydrogen peroxide	(a)		.41	Other Medical Care Materials
Hypodermic needles	(a)		.41	Other Medical Care Materials
I.V. set	Pharmacy	8390	.41	Other Medical Care Materials
I.V. additives	Pharmacy	8390	.38	Pharmaceuticals
I.V. solutions	Pharmacy	8390	.37	I.V. Solutions
I.V. supplies	Pharmacy	8390	.41	Other Medical Care Materials
Ice (purchased)	(a)		.50	Other Non-Medical Supplies
Ident-a-bands	Admitting	8560	.50	Other Non-Medical Supplies
Income tax	Provision for Income Taxes	9900	.90	Other Direct Expenses
Industrial engineering fees	Management Engineering	8640	.22	Consulting and Management Fees

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
	(non-related organization)			
Infant apparel	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Ink, printing	Printing and Duplicating	8310	.50	Other Non-Medical Supplies
Ink, marking	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Insect extermination expense	Housekeeping	8440	.69	Other Purchased Services
Inservice education supplies (see Education Supplies)				
Instrument sharpening & repair fees	(a)		.69	Other Purchased Services
Instruments, tray - reusable	(a)		.49	Other Minor Equipment
Instruments, tray - disposable	(a)		.41	Other Medical Care Materials
Insurance:				
Boiler	Insurance - Other	8840	.82	Insurance - Other
Bonding liabilities (1)			.82	Insurance - Other
Elevator liability	Insurance - Other	8840	.82	Insurance - Other
Fire	Insurance - Other	8840	.82	Insurance - Other
Malpractice liability	Insurance - Professional Liability	8830	.81	Insurance - Hospital and Professional Malpractice
Unemployment	(I)		.11	SUI and FUI
Workers' Compensation (ind. injury)	(I)		.16	Workers' Compensation Insurance
Intercommunication system expense	Communications	8470		(k)
Interest expense, current working capital	Interest - Working Capital	8860	.84	Other Unassigned Costs
Interest expense, long-term	Interest - Other	8870	.84	Other Unassigned Costs
Internet service provider fees	Communications	8470	.85	Telephone/Telegraph
Intramuscular injectables	Pharmacy	8390	.38	Pharmaceuticals
Irrigating solutions	Central Services & Supplies	8380	.41	Other Medical Care Materials
Irrigation tips	Central Services & Supplies	8380	.48	Instruments & Minor Med. Equip.
Irrigators	Central Services & Supplies	8380	.48	Instruments & Minor Med. Equip.
Jackets, orderlies, operating room, etc.	Laundry and Linen	8350	.47	Employee Wearing Apparel
Jars, specimen	(d)		.50	Other Non-Medical Supplies
Journals, medical (see Magazines)				
Kettles, steam (patients' use)	Central Services & Supplies	8380	.49	Other Minor Equipment
Kettles, steam (kitchen)	(g)		.49	Other Minor Equipment
Keys	Plant Operations	8450	.50	Other Non-Medical Supplies
Kitchen Utensils	(g)		.49	Other Minor Equipment
Knife blades, surgical	(c)		.48	Instruments & Minor Med. Equip.
Knife holders, surgical	(c)		.48	Instruments & Minor Med. Equip.

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Knives, abscess, amputating, brain	(c)		.48	Instruments & Minor Med. Equip.
Knives, autopsy	Laboratory - Pathological	7520	.48	Instruments & Minor Med. Equip.
Knife, bread, butcher, etc.	(g)		.49	Other Minor Equipment
Labels, drug	Pharmacy	8390	.50	Other Non-Medical Supplies
Labels, other	(a)		.50	Other Non-Medical Supplies
Laboratory procedures by hospital based physicians	(d)		.20	Medical - Physicians
Laboratory procedures by outside concerns	(d)		.61	Medical - Purchased Services
Lactometers	(d)		.50	Other Non-Medical Supplies
Ladders	Plant Maintenance	8460	.49	Other Minor Equipment
Lamps, alcohol	(a)		.49	Other Minor Equipment
Lamps, electric	Plant Maintenance	8460	.49	Other Minor Equipment
Lamps, ophthalmoscope	(a)		.49	Other Minor Equipment
Lancets	(a)		.41	Other Medical Care Materials
Lancets, blood	(a)		.41	Other Medical Care Materials
Lanterns, (battery or gas type)	Plant Operations	8450	.49	Other Minor Equipment
Laundering - outside concerns	Laundry and Linen	8350	.69	Other Purchased Services
Laxatives, simple	(a)		.38	Pharmaceuticals
Lease costs (see Rental Charges)				
Legal fees, collections	Credit and Collection	8550	.23	Professional Fees - Legal
Legal fees	Hospital Administration	8610	.23	Professional Fees - Legal
Lens paper	(d)		.50	Other Non-Medical Supplies
Licenses, car, truck (other than ambulance)	(a)		.83	Licenses and Taxes
Lime, chlorinated	Housekeeping	8440	.45	Cleaning Supplies
Linen, bed	Laundry and Linen	8350	.44	Linen and Bedding
Linen, sterile	Laundry and Linen	8350	.44	Linen and Bedding
Liners, bassinet	Laundry and Linen	8350	.44	Linen and Bedding
Litmus paper	(d)		.50	Other Non-Medical Supplies
Local and spinal anesthetics	(a)		.35	Anesthetic Materials
Long distance telephone charges, general	Communications	8470	.85	Telephone/Telegraph
Lost item replacement, patient	Other Non-Operating Expense	9800	.90	Other Direct Expenses
Lubricating fluids	(a)		.41	Other Medical Care Materials
Lubricating jelly	(a)		.41	Other Medical Care Materials
Lumber	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Lye	Laundry and Linen	8350	.45	Cleaning Supplies
Magazines, lobby	Public Relations	8630	.86	Dues and Subscriptions
Magazine, medical journals	Medical Library	8690	.86	Dues and Subscriptions
Magazines, general interest	Public Relations	8630	.86	Dues and Subscriptions

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Magazines, department	(a)		.86	Dues and Subscriptions
Magazines, students	(f)		.86	Dues and Subscriptions
Maintenance contracts, major moveable equipment	(a)		.62	Repairs and Maintenance
Maintenance contracts, minor equipment	(a)		.62	Repairs and Maintenance
Maalox	(a)		.38	Pharmaceuticals
Mangle aprons	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Manometers, disposable	(a)		.41	Other Medical Care Materials
Marking ink and labels	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Masks, face	(a)		.41	Other Medical Care Materials
Mats, bath	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Mattress covers and pads	Laundry and Linen	8350	.44	Linen and Bedding
Measures, metal	(a)		.50	Other Non-Medical Supplies
Membership dues	(a)		.86	Dues and Subscriptions
Mirrors, head, laryngeal, etc.	(a)		.48	Instruments & Minor Med. Equip.
Mortars	(a)		.50	Other Non-Medical Supplies
Mortgage, interest expense	Interest - Other	8870	.84	Other Unassigned Costs
Motor oil, ambulance	Medical Transportation Services	7040	.50	Other Non-Medical Supplies
Motor oil, car, truck	(a)		.50	Other Non-Medical Supplies
Motor vehicle insurance	(a)		.82	Insurance - Other
Motor vehicle license (<u>see</u> Licenses)				
Mouthwash, non-prescription	(a)		.41	Other Medical Care Materials
Mucous bulbs	(a)		.41	Other Medical Care Materials
Nails, hip fracture	(c)		.31	Prosthesis
Narcotics	Pharmacy	8390	.38	Pharmaceuticals
Narcotic permit fees	Pharmacy	8390	.83	Licenses and Taxes
Narcotic records	Pharmacy	8390	.46	Office and Administrative Supplies
Needles, aneurysm, aspirating	(b)		.48	Instruments & Minor Med. Equip.
Needles, spinal, hypodermic	(b)		.48	Instruments & Minor Med. Equip.
Needles, sewing	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Nets, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Newspapers	(a)		.86	Dues and Subscriptions
Nipples	(b)		.41	Other Medical Care Materials
Nipple shields	(b)		.41	Other Medical Care Materials
Nitroglycerin	Pharmacy	8390	.38	Pharmaceuticals
Nitrous oxide	Anesthesiology	7450	.35	Anesthetic Materials
Non-sterile containers	(a)		.50	Other Non-Medical Supplies
Novocaine	Anesthesiology	7450	.35	Anesthetic Materials
Nurses' uniforms (when hospital furnished), except students'	Laundry and Linen	8350	.47	Employee Wearing Apparel
Nurses' uniforms, students'	(f)		.47	Employee Wearing Apparel
Nursing School classroom supplies	(f)		.50	Other Non-Medical Supplies

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Office Supplies (printing and stationery)	(a)		.46	Office and Administrative Supplies
Oil, fuel	Plant Operations	8450	.80	Utilities - Other
Oils and greases, general	Plant Operations	8450	.50	Other Non-Medical Supplies
Oils, car, truck	(a)		.50	Other Non-Medical Supplies
Oils, ambulance	Medical Transportation Services	7040	.50	Other Non-Medical Supplies
Oral scopolamine (O.B)	(a)		.38	Pharmaceuticals
Orangewood sticks	(a)		.41	Other Medical Care Materials
Oxygen, in anesthesia	Anesthesiology	7450	.36	Oxygen and Other Medical Gases
Oxygen, in therapy	(a)		.36	Oxygen and Other Medical Gases
Packets - alcohol, lemon/glycerine	(a)		.41	Other Medical Care Materials
Pack (hot) apparatus, electric (<u>see</u> Heaters, Hot pack, and Kettles)				
Packs, abdominal, (laparotomy)	(c)		.33	Surgical Packs and Sheets
Packs, hot or cold (solution filled)	Central Services & Supplies	8380	.49	Other Minor Equipment
Packs, team	Central Services & Supplies	8380	.49	Other Minor Equipment
Pads, bed, table, etc. (cloth)	Laundry and Linen	8350	.44	Linen and Bedding
Pads, cleaning	Housekeeping	8440	.45	Painting, contracted
Pads, laundry, mangle, press	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Pads, rubber floor mat	(a)		.50	Other Non-Medical Supplies
Pager service fees	(a)		.85	Telephone/Telegraph
Pails, scrub	Housekeeping	8440	.45	Cleaning Supplies
Paint brushes	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Painting contracted	Plant Maintenance	8460	.62	Repairs and Maintenance Cleaning Supplies
Painters' drop clothes	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Paints, shellacs, varnishes	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Pans, baking	(g)		.49	Other Minor Equipment
Pans, dust	Housekeeping	8440	.45	Cleaning Supplies
Paper, duplication machine	Printing and Duplicating		.46	Office and Administrative Supplies
Paper, photocopier	(h)		.46	Office and Administration Supplies
Paper, data processing printout	Data Processing	8480	.46	Office and Administrative Supplies
Paper, print shop supplies	Printing and Duplicating	8310	.50	Other Non-Medical Supplies
Paper cups	(a)		.50	Other Non-Medical Supplies
Paper, shelf, toilet	Housekeeping	8440	.50	Other Non-Medical Supplies
Paper plates	(g)		.50	Other Non-Medical Supplies
Paper, wax	(g)		.50	Other Non-Medical Supplies

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Patient chargeable supplies ruined or damaged	Central Services & Supplies	8380		(k)
Pelvimeters	(a)		.48	Instruments & Minor Med. Equip.
Pencils, lead, crayon, marking	(a)		.46	Office and Administrative Supplies
Pens	(a)		.46	Office and Administrative Supplies
Pension plan premiums	(i)		.15	Pension and Retirement
Percussion hammers	(a)		.48	Instruments & Minor Med. Equip.
Perforators, medical	(c)		.48	Instruments & Minor Med. Equip.
Periodicals, general	(a)		.86	Dues and Subscriptions
Periodicals, medical	Medical Library	8690	.86	Dues and Subscriptions
Periodicals, student nurses'	(f)		.86	Dues and Subscriptions
Personal student nurses'	(f)		.86	Dues and Subscriptions
Personal Computer supplies, diskettes, etc.	(a)		.50	Other Non-Medical Supplies
Personal Computer	(a)		.49	Other Minor Equipment
Personal property tax (<u>see</u> Taxes)				
Pestles	(a)		.49	Other Minor Equipment
Pillows	Laundry and Linen	8350	.44	Linen and Bedding
Pins, bone extension	(c)		.31	Prosthesis
Pins, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Pins, safety, straight	(a)		.50	Other Non-Medical Supplies
Pipettes	(d)		.50	Other Non-Medical Supplies
Pitcher, water	(a)		.50	Other Non-Medical Supplies
Plasmanate	Blood Bank	7540	.41	Other Medical Care Materials
Plaster, building	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Plaster of Paris	(a)		.41	Other Medical Care Materials
Plasters, adhesive	(a)		.41	Other Medical Care Materials
Plates, bone	(c)		.31	Prosthesis
Plates, china, dinner, salad, etc.	(g)		.49	Other Minor Equipment
Plates, x-ray (film)	(e)		.40	Radiology Films
Platinum wire	(c)		.31	Prosthesis
Plumbing supplies	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Polishes	Housekeeping	8440	.45	Cleaning Supplies
Postage, for general use	Communications	8470	.90	Other Direct Expenses
Postage, for specific departments	(a)		.90	Other Direct Expenses
Powders, film developing	(e)		.50	Other Non-Medical Supplies
Powders, insect	Housekeeping	8440	.50	Other Non-Medical Supplies
Powders, scouring	Housekeeping	8440	.45	Cleaning Supplies
Power, purchased	Plant Operation	8450	.77	Utilities - Electricity
Prescriptions (outside purchases)	Pharmacy	8390	.69	Other Purchased Services
Prescription blanks	Pharmacy	8390	.46	Office and Administrative Supplies
Radioisotopes	Nuclear Medicine	7650	.41	Other Medical Care Materials

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Radiology services by outside concern	(e)		.61	Medical - Purchased Services
Rags, cleaning	Housekeeping	8440	.45	Cleaning Supplies
Razor blades	(a)		.50	Other Non-Medical Supplies
Razors	(a)		.50	Other Non-Medical Supplies
Receptacles, waste	Housekeeping	8440	.49	Other Minor Equipment
Record forms, medical	Medical Records	8700	.46	Office and Administrative Supplies
Records for transcribing machines	(a)		.46	Office and Administrative Supplies
Rectal tubes	(a)		.41	Other Medical Care Materials
Registers, narcotic	Pharmacy	8390	.46	Office and Administrative Supplies
Rental charges, major movable equipment	(h)		.76	Rental/Lease Costs - Equipment
Rental charges, fixed equipment, general	Fixed Equipment - Leases	8820	.76	Rental/Lease Costs - Equipment
Rental charges, minor equipment	(h)		.76	Rental/Lease Costs - Equipment
Rental charges, reusable supplies	(h)		.90	Other Direct Expenses
Rental charges, patient chargeable equipment	Durable Medical Equipment	7480	.76	Rental/Lease Costs - Equipment
Rental charges, conference rooms	(a)		.90	Other Direct Expenses
Rental charges, duplicating machine	Printing and Duplicating	8310	.76	Rental/Lease Costs - Equipment
Rental charges, photocopier	(h)		.76	Rental/Lease Costs - Equipment
Rentals, intercommunicating equipment	Communication	8470	.76	Rental/Lease Costs - Equipment
Rentals, safety deposit boxes	Hospital Administration	8610	.90	Other Direct Expenses
Repair/replacement of personal property (eye glasses, dentures, hearing aids, etc.)	Hospital Administration	8610	.90	Other Direct Expenses
Repairs, minor, to buildings (by an outside concern)	Plant Maintenance	8460	.62	Repairs and Maintenance
Repairs, purchased, to equipment (identifiable with specific departments):				
Major moveable	(a)		.62	Repairs and Maintenance
Fixed Equipment	(a)		.62	Repairs and Maintenance
Minor Equipment	(h)		.62	Repairs and Maintenance
Reusable supplies	(h)		.62	Repairs and Maintenance
Repairs, purchased, to equipment (not identifiable with specific departments):				
Pillow mikes	(b)		.62	Repairs and Maintenance
Lobby furniture	Plant Maintenance		.62	Repairs and Maintenance
T.V. Patients	(h)		.62	Repairs and Maintenance
Wheelchair	(h)		.62	Repairs and Maintenance

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Research expense	Research Projects	8010		(k)
Respirators	(c)		.48	Instruments & Minor Med. Equip.
Retractors	(a)		.48	Instruments & Minor Med. Equip.
Ribbons, typewriter	(a)		.46	Office and Administrative Supplies
Rubber bands	(a)		.46	Office and Administrative Supplies
Saccharometers	(d)		.49	Other Minor Equipment
Safety pins	(a)		.50	Other Non-Medical Supplies
Sanitary pads	(a)		.50	Other Non-Medical Supplies
Saucers, plant	Housekeeping	8440	.50	Other Non-Medical Supplies
Scalpels	(a)		.48	Instruments & Minor Med. Equip.
Scissor sharpening	(a)		.69	Other Purchased Services
Scoops, common duct, Mayo, etc.	(a)		.48	Instruments & Minor Med. Equip.
Scoops, flour, sugar, etc.	(g)		.49	Other Minor Equipment
Screwdrivers, bone plate	(c)		.48	Instruments & Minor Med. Equip.
Screws, bone	(c)		.31	Prosthesis
Sedatives	Pharmacy	8390	.38	Pharmaceuticals
Services charges on equipment repairs	(a)		.62	Repairs and Maintenance
Sharpeners, pencil	(a)		.50	Other Non-Medical Supplies
Sheep skins	(b)		.50	Other Non-Medical Supplies
Sheets, linen	Laundry and Linen	8350	.44	Linen and Bedding
Sheets, rubber, on patients' beds	Housekeeping	8440	.50	Other Non-Medical Supplies
Sheet wadding	(a)		.50	Other Non-Medical Supplies
Signals, communication (beepers)	Communications	8470	.49	Other Minor Equipment
Skin tests	(d)		.61	Purchased Services - Medical
Slippers, paper	(a)		.50	Other Non-Medical Supplies
Slips, laundry	Laundry and Linen	8350	.46	Office and Administrative Supplies
Snares, tonsil, etc.	(c)		.48	Instruments & Minor Med. Equip.
Soaps, dishwashing	(g)		.45	Cleaning Supplies
Soaps, floor, toilet	Housekeeping	8440	.45	Cleaning Supplies
Soaps, laundry	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Soaps, surgical	(a)		.50	Other Non-Medical Supplies
Splints	(a)		.41	Other Medical Care Materials
Steam cleaner rental	Housekeeping	8440	.76	Rental/Lease Costs - Equipment
Steam, purchased	Plant Operation	8450	.80	Utilities - Other
Sterile containers	(a)		.50	Other Non-Medical Supplies
Sterile water	(a)		.50	Other Non-Medical Supplies
Stethoscopes	(a)		.48	Instruments & Minor Med. Equip.
Stipends	(f)		.09	Other Salaries and Wages
Stockinette	(a)		.41	Other Medical Care Materials
Struts - surgical	(c)		.34	Surgical Supplies - General
Suction tips, disposable	(a)		.41	Other Medical Care Materials

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Supplies, patient chargeable	Medical Supplies Sold to Patients	7470		(k)
Suppositories	(a)		.41	Other Medical Care Materials
Surgical masks, gowns and shoe covers, disposable	(c)		.47	Employee Wearing Apparel
Surgical packs & drapes	Laundry and Linen		.33	Surgical Packs and Sheets
Sutures	(c)		.32	Sutures and Surgical Needles
Swabs	(a)		.41	Other Medical Care Materials
Syringes, bulb	(a)		.41	Other Medical Care Materials
Syringes, hypodermic	(a)		.41	Other Medical Care Materials
Syringes, irrigating	(a)		.41	Other Medical Care Materials
Tablets, paper	(a)		.46	Office and Administrative Supplies
Tape remover	(a)		.41	Other Medical Care Materials
Tape, twilled	Housekeeping	8440	.50	Other Non-Medical Supplies
Taxes, real estate	Licenses and Taxes	8850	.83	Licenses and Taxes
Taxes, personal property	Licenses and Taxes	8850	.83	Licenses and Taxes
Taxes, business	Licenses and Taxes	8850	.83	Licenses and Taxes
Telegraph expense	Communications	8470	.85	Telephone/Telegraph
Telephone expense:				
General lines service	Communications	8470	.85	Telephone/Telegraph
Dedicated lines service	(a)		.85	Telephone/Telegraph
Long distance, patient	Communications	8470	.85	Telephone/Telegraph
Long distance, administration	Hospital Administration	8610	.85	Telephone/Telegraph
Long distance, medical staff	Medical Staff Administration	8610	.85	Telephone/Telegraph
Taxicab charges	(a)		.88	Travel
Telemedicine	(a)		.85	Telephone/Telegraph
Tenaculums	(a)		.48	Instruments & Minor Med. Equip.
Test tubes	(d)		.50	Other Non-Medical Supplies
Text books, student nurses	(f)		.50	Other Non-Medical Supplies
Thermometers, mouth, bath, rectal	(a)		.41	Other Medical Care Materials
Thermostat, wall	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Thread, sewing	Housekeeping	8440	.50	Other Non-Medical Supplies
Thread, suture	(a)		.32	Sutures and Surgical Needles
Throat bags	(a)		.41	Other Medical Care Materials
Time cards (payroll)	General Accounting	8510	.46	Office and Administrative Supplies
Tips, irrigating, suction, uterine, etc.	(a)		.41	Other Medical Care Materials
Tires, ambulance	Medical Transportation Services	7040	.50	Other Non-Medical Supplies
Tires, car, truck	(a)		.50	Other Non-Medical Supplies
Tissue, facial	(a)		.50	Other Non-Medical Supplies
Toilet paper	Housekeeping	8440	.50	Other Non-Medical Supplies
Tongs, crucible	(d)		.49	Other Minor Equipment

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Tongue depressors	(a)		.41	Other Medical Care Materials
Tonsil snares	(c)		.48	Instruments & Minor Med. Equip.
Tourniquets	(a)		.41	Other Medical Care Materials
Towels, bath, face	Laundry and Linen	8350	.44	Linen and Bedding
Towels, paper	(a)		.50	Other Non-Medical Supplies
Traction rope	(a)		.41	Other Medical Care Materials
Travel expense:				
Educational	(f)		.88	Travel
Recruiting	Personnel	8650	.88	Travel
"Community" service	Public Relations	8630	.88	Travel
Board	Governing Board Expense	8620	.88	Travel
Medical staff	Medical Staff	8710	.88	Travel
Administration	Hospital Administration	8610	.88	Travel
Tray covers, paper (patients' meals)	(g)		.50	Other Non-Medical Supplies
Trays, dressing	(a)		.49	Other Minor Equipment
Trays, serving, patients	Dietary	8340	.49	Other Minor Equipment
Trays, desk	(a)		.50	Other Non-Medical Supplies
Trays, staining	(d)		.50	Other Non-Medical Supplies
Trephines	(a)		.48	Instruments & Minor Med. Equip.
Trocars	(c)		.48	Instruments & Minor Med. Equip.
Tubes, centrifuge, test, etc.	(d)		.50	Other Non-Medical Supplies
Tubes, colon, connecting, duodenal, infusion, intravenous, etc.	(a)		.41	Other Medical Care Materials
Tubes, specimen	(d)		.50	Other Non-Medical Supplies
Tubing, glass, heat resisting	(d)		.50	Other Non-Medical Supplies
Tubing, rubber	(a)		.50	Other Non-Medical Supplies
Tuition, employee education	(i)		.19	Other (Non-Payroll Related)
Tumblers, glass, drinking	(h)		.50	Other Non-Medical Supplies
Underpads	Laundry and Linen	8350	.44	Linen and Bedding
Uniforms, doormen's	Plant Operations	8450	.47	Employee Wearing Apparel
Uniforms, elevator operators	Plant Operations	8450	.47	Employee Wearing Apparel
Uniforms (hospital furnished):				
Employees	(I)		.47	Employee Wearing Apparel
Students	(f)		.47	Employee Wearing Apparel
Volunteer	Auxiliary Groups	8670	.47	Employee Wearing Apparel
Candystriper	Auxiliary Groups	8670	.47	Employee Wearing Apparel
Purchased for resale	Retail Operations - Expense	9550	.50	Other Non-Medical Supplies
Urinals, Patient	(a)		.49	Other Minor Equipment
Urinometers	(d)		.49	Other Minor Equipment
Utensils, kitchen	(g)		.49	Other Minor Equipment
Utensils, stainless steel, kitchen	(g)		.49	Other Minor Equipment

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

ACCOUNT DISTRIBUTION INDEX

Item	Cost Center		Natural Classification	
	Title	Code	Code	Title
Utensils, stainless steel, medical	(a)		48	Instruments & Minor Med. Equip.
Utensils, stainless steel, other	(a)		.49	Other Minor Equipment
Valves, medical	(c)		.31	Prosthesis
Vaporizers, medicinal (steam kettles)	(a)		.49	Other Minor Equipment
Vases, decorative	Housekeeping	8440	.50	Other Non-Medical Supplies
Vegetable oil	(g)		.43	Food - Other
Venetian blind cleaning	Housekeeping	8440	.69	Other Purchased Services
Vests, infants'	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Volunteer meals	Auxiliary Groups	8670	.90	Other Direct Expenses
Volunteer uniforms	Auxiliary Groups	8670	.47	Employee Wearing Apparel
Volunteer badges	Auxiliary Groups	8670	.50	Other Non-Medical Supplies
Wash cloths	Laundry and Linen	8350	.50	Other Non-Medical Supplies
Waste, cotton, wool	Plant Operation	8450	.50	Other Non-Medical Supplies
Waste receptacles	Housekeeping	8440	.49	Other Minor Equipment
Water	Plant Operation	8450	.79	Utilities - Water
Water treatment compounds	Plant Operation	8450	.50	Other Non-Medical Supplies
Wax, floor	Housekeeping	8440	.45	Cleaning Supplies
Window glass	Plant Maintenance	8460	.50	Other Non-Medical Supplies
Window washing expense (outside concerns)	Housekeeping	8440	.69	Other Purchased Services
Wood, fire	Plant Operation	8450	.50	Other Non-Medical Supplies
Wrappers, cloth	(a)		.50	Other Non-Medical Supplies
Wrenches, bone traction, etc.	(c)		.48	Instruments & Minor Med. Equip.
Wringers, mop	Housekeeping	8440	.49	Other Minor Equipment
X-ray, employee chest	Policy Discounts	5970		N/A
X-ray film	(e)		.40	Radiology Films
X-ray procedures, hospital based physicians	(e)		.20	Professional Fees, Medical - Physicians
X-ray procedures, purchased outside	(e)		.61	Purchased Services - Medical